

**GOVERNMENT OF ANDHRA PRADESH
ABSTRACT**

Public Services - Commercial Taxes Department - Chittoor Division -Sri S.Satyanarayana, Assistant Commercial Tax Officer (Retired), Kadapa-1 Circle, O/o. Deputy Commissioner (CT), Kadapa -Caused loss of revenue of Rs.3,20,000/- to the State Government -Departmental Proceedings initiated under Rule 20 of A.P.C.S. (CC &A) Rules - Charges framed- Enquiry conducted - Imposition of 20% cut in pension for a period of two years against the Delinquent Officer- Orders- Issued.

REVENUE (VIG.I) DEPARTMENT

G.O.Rt.No. 1403

Dated:26 -11-2011.

Read the following:

- 1) Lr No: 113/V&E/R1/2008-2, Dt: 11.4.08 of GA(V&E) Dept.,
- 2) DC (CT), Chittoor, Rc.No.B1/469/2008, dated: 24.7.2008.
- 3) Explanation dt.19.11.2008 of Sri S.Satyanarayana, ACTO, (retd)
- 4) DC (CT) Chioor,Rc.No.B1/469/2008, dated.24.8.2009.
- 5) CTO, Chittoor-I, circle Rc.No.A1/2009, dt.21.10.2009 (E.Os Report).
- 6) Representation of Sri S.Satyanarayana, ACTO (Retired), dt.23.11.2009.
- 7) From the C.C.T, Letter No.V3/1017/2008, dt: 15.5.2010.
- 8) Govt. Memo No: 23255/Vig-I(2)/2010(SCN), dt:18.1.2011.
- 9) From Sri S. Satyanarayana, ACTO (Retd.), representation, dt.9.2.2011.
- 10) Govt. Lr. No: 23255/Vig-I(2)/2010-3, dt:18.8.2011.
- 11) Lr.from the APPSC, Lr. No.1497/RT-I/3/2011, dt.28.10.2011.

O R D E R:

In the reference 1st read above, the Additional Director, General Administration Department (Vigilance & Enforcement), recommended to initiate disciplinary action against Sri S.Satyanarayana, formerly Assistant Commercial Tax Officer, Kadapa-I, Circle for erroneously assessing tax on lower turn over resulting in loss of revenue of Rs.3, 20,000/- to the Government. Based on the above report, the Deputy Commissioner (Commercial Taxes), Chittoor framed Charges against Sri S.Satyanarayana, formerly Assistant Commercial Tax Officer vide reference 2nd read above, directing the Accused Officer to submit his written statement of defence. Accordingly, Sri S.Satyanarayana, Assistant Commercial Tax Officer has submitted his written statement of defence vide reference 3rd read above.

2) And whereas, in the reference 4th read above, Inquiry Officer was appointed to inquire into the charges framed against Sri S. Satyanarayana, Assistant Commercial Tax Officer. The Enquiry Officer, vide reference 5th read above has stated that the charge is held proved. A copy of the Inquiry Report was communicated to the Delinquent Officer for submission of his representation on the findings of Enquiry Officer. The Delinquent Officer has submitted his representation, vide reference 6th read above.

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3) And whereas, in the reference 7th read above, the Commissioner Commercial Taxes has furnished the record of enquiry and copies of connected material of the case and requested the Government to communicate orders as the Delinquent Officer is going to retire from service on attaining the age of superannuation on 31.5.2010.

4) And whereas, in the reference 8th read above, a Show Cause Notice was issued to the Delinquent Officer viz., Sri S. Satyanarayana, Assistant Commercial Tax Officer (Retd.) directing him to submit his representation as to why a punishment of 20% cut in pension for a period of 2 years should not be imposed on him for causing loss of Revenue of Rs.3,20,000/- to the Government.

5) And whereas, in the reference 9th read above, Sri S. Satyanarayana, Assistant Commercial Tax Officer (Retd) has submitted his explanation. Among others, he has stated that there are no clear instructions from the Commissioner of Commercial Taxes on assessment relating to cost of body building and the tippers. He had taken personal interest on the directions of Deputy Commercial Tax Officer, Kadapa and collected the assessment amount of Rs.3,20,000/-. The short amount was also collected and as such there is no loss to Government revenue and imposing the penalty of 20% cut in pension for a period of 2 years is a heavy blow even after recovery of Government loss and finally requested the Government to drop action against him.

6) And whereas, on consideration of the above explanation, Government found it as not tenable. Since the Accused Officer, working as Assistant Commercial Tax Officer, did not have any power under Rule -23(7), read with Rule - 59, of Andhra Pradesh Value Added Tax Rules to receive the tax return or make the assessment. He has also calculated tax on a lower turn-over than the actual fair turn - over based on prevailing market price.

7) And whereas, in the reference 10th read above, the Secretary, A.P. Public Service Commission was requested to obtain the concurrence of the Commission on the proposed punishment of 20% cut in pension for a period of 2 years against Sri S. Satyanarayana, Assistant Commercial Tax Officer (Retd.) for taking further action in the matter.

8) And whereas, in the reference 11th read above, the Secretary, A.P. Public Service Commission have stated that the Commission agreed with the proposal of Government to impose the punishment of 20% cut in pension for a period of 2 years against the above Delinquent Officer.

9) Government, after careful examination of the matter, hereby decided to impose the punishment of 20% cut in pension for a period of 2 years against the Delinquent Officer Sri S. Satyanarayana, Assistant Commercial Tax Officer (Retd.); under Rule 9 of A.P. Revised Pension Rules, 1980, since he irregularly and in gross violation of office discipline exercised the powers of the Deputy Commercial Tax Officer and assessed tax on a turnover lower than the prevailing fair market price and collected tax against the rules.

10) Now, therefore, in exercise of the powers conferred under rule 9 of A.P. Revised Pension Rules, 1980 read with rule 20 of the A.P. Civil Services (CCA) Rules, 1991, Government hereby impose the punishment of 20% cut in pension for a period of 2 years against Sri S. Satyanarayana, Assistant Commercial Tax Officer (Retd.). Copy of the advice of the , A.P. Public Service Commission, dt.28.10.2011, as required under Rule 23 of the A.P.C.S (CC&A) Rules, 1991 is herewith furnished to the individual.

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11) The Commissioner of Commercial Taxes, A.P, Hyderabad shall take necessary action in the matter, accordingly.

(BY ORDER AND IN THE NAME OF THE GOVERNOR OF ANDHRA PRADESH)

**ASUTOSH MISHRA
PRINCIPAL SECRETARY TO GOVERNMENT**

To

Sri S.Satyanarayana, formerly ACTO (now Retd.)
through the Commissioner of Commercial Taxes, A.P. Hyderabad.

The Commissioner of Commercial Taxes, A.P. Hyderabad

Copy to:

The District Treasury Officer, Kadapa District.
The Director of Treasuries & Accounts, A.P., Hyderabad.
The Principal Secretary, A.P. Public Service Commission, Nampally, Hyderabad.
(with reference to Lr.No. 1497/RT-I/3/2011, dt.28.10.2011.)
The Accountant General, A.P., Hyderabad.
The Revenue (CT.I) Department.

//Forwarded :: By Order //

SECTION OFFICER.